

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Seventh Set of Information Requests**

Request No. AG-7-43 (Electric)

Referring to Schedule MHC-7-18, please provide the invoices for each of the assets described on lines 1-5. Please also provide the basis for the Annualized Amount indicated on that page.

Response:

Refer to response to Request DTE 7-32 (Electric) for basis for the Annualized Amount indicated on that Schedule.

Attachment 1, AG 7-43 (Electric) is a summary of the original invoiced costs for the items, noted on Schedule MHC 7-18 (Electric). Subsequent Attachments 2 through 7 present copies of specific invoices. Due to the extensive volume of invoices, FG&E is providing those for only 2001 and 2000.

Legal invoices have been redacted pursuant to the Department's Protective Order in this docket pertaining to legal invoices and have been provided to parties consistent with this Protective Order and the terms of individually negotiated confidentiality agreements.

Person Responsible: Mark H. Collin

Reference to MHC 7-21(Gas) and MHC 7-18(Electric)	Description	Original Amount	Invoices Reference (1)
Line 1(E)	DTE 99-118 Proceeding Computer Software	386,926	Attachment 2, AG 7-43 E
Line 1(G)	5yr - Gas	132,632	(2)
Line 2(E)	5yr - Electric	45,391	Attachment 3, AG 7-43 E
Line 2(G) & Line 3(E)	Customer Information System	1,144,086	Attachment 4, AG 7-43 E
Line 4(G)	Tech Services	37,854	Attachment 5, AG 7-43 E
Line 3(G) & Line 4(E)	Web Site Development	90,684	Attachment 6, AG 7-43 E
Line 5(G&E)	LERS Logica System Development	374,510	Attachment 7, AG 7-43 E

(1) for 2000 and 2001

(2) Refer to response to AG-5-43 G.for information requested

Fitchburg Gas and Electric Light Company
Computer Software

DTE 02-24/25(Electric)
Attachment 3, AG 7-43 E
Page 1 of 20

Computer Software--Common	
Plant Accounting System Upgrade	51,628
MVRs Site License	12,714
Internal Programming Resources (CSC Development)	<u>6,141</u>
Total Computer Software--Common	70,483
Electric Division Allocation	<u>64.40%</u>
Total Computer Software--Electric Division	<u><u>45,391</u></u>

Northrup, Tressa

From: Hay, Jennifer
Sent: Monday, December 13, 1999 9:49 AM
To: Northrup, Tressa; Troy, Wayne
Cc: Labelle, Bob
Subject: FW: Plant upgrades

Please transfer the charges below from the deferred account to the CWO.
Thanks!

-----Original Message-----

From: Hay, Jennifer
Sent: Friday, December 10, 1999 3:01 PM
To: Labelle, Bob
Cc: Smith, Barbara; Scannell, Barbara
Subject: Plant upgrades

Bob,

There were wages that should have been charged to the plant system upgrade but were not. The charges and account numbers are as follows:

CECO: \$1,511.61	10.20.00.00.186.20.00 [Hay, Jennifer]	CWO 9334
E&H: \$1,578.61	11.20.00.00.186.20.00 [Hay, Jennifer]	CWO 9009
FGE: \$4,296.88	20.00.00.00.186.56.00 [Hay, Jennifer]	CWO 0427

If you need any additional information, please let me know.

Thanks,
Jennifer

Jennifer Hay
Unitil - General Accounting
hay@unitil.com
tel: 603-773-6498
fax: 603-773-6698
web site: www.unitil.com

Check - Check
Req ID: 22091

Check and Expense Processing - USC
Batch: 122800687

Requested By: vaccaro

Supplier: Elmira Cancelada

Unitil

Hampton, NH 03842

ID: CANCELADA ELMIR

Approved By:

appleton

appleton

Necessary Information Required on Check Remittance:

Reimbursement Software

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
33001	Reimburse Elmira for credit card order for the following: Pervasive Software SQL Database Software \$3485.00 plus Ship/Handling \$25.00- For Details see attached documentation.	04/06/2001	\$3,510.000	EA	1	\$3,510 00

Total: \$3,510.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	1170.00	20-00-00-00-107-00-00	2000473		COMM UTIL PLT CONST
	1170.00	10-20-00-00-107-04-00	1009361		CONST WORK IN PROGRESS-EQ
	1170.00	11-20-00-00-107-04-00	1109051		CONST WORK IN PROGRESS-EQ
	3510.00				

Vouchered by:

PrePaid Check#:

Approved By:

Special Mailing Instructions:

Please return check to Elmira Cancelada

Voucher Month:

Batch#:

Return Check To: Requestor

Monday, April 02, 2001

Page 32 of 43



12365 Riata Trace Pkwy., Bldg. II
Austin, Texas 78727
(512) 231-6000 or (800) 287-4383
Fax (512) 231-6010

All checks should be mailed
directly to our lock box:
Pervasive Software, Inc
P O Box 200397
Houston, Texas 77216-0397

All bank wire transfers
should be submitted to:
Chase Bank of Texas
712 Main Street
Houston, TX 77002
Credit Acct: Pervasive Software Inc.
Acct: 099-21178637
ABA Routing Code: 113000609

DTE 02-24/25 (Electric)
Attachment 3, AG 7-43 E
Page 4 of 20

INVOICE DATE 3/29/01
INVOICE NO. 051684
SHIP DATE 3/28/01
CUSTOMER NO. 15243
SALES PERSON DPM
PAGE 1

SOLD TO:

Unitil Service Corp
ACCOUNTS PAYABLE
6 Liberty Ln West
Hampton, NH 03842
UNITED STATES

SHIPPED TO:

Unitil Service Corp
Elmira Cancelada
6 Liberty Ln West
Hampton, NH 03842
UNITED STATES

SHIP ACCT #	PURCHASE ORDER NO.	SHIP VIA	TERMS			ORDER #
		UPS-B	Prepaid			57644
ITEM NO./SERIAL NO.		QUANTITY			UNIT PRICE	EXTENDED P
		ORDERED	BACKORDERED	SHIPPED		
90-810672-1-02 PSQL2000 SP2 NT 10 User Upgrade		1	0	1	495.00	495.00
90-340612-03 PSQL 2000 SP2 NT Server 10 UCI		1	0	1	995.00	995.00
90-150673-05 PSQL 2000 SP2 NT Server 20 User				1	1,995.00	1995.00
3						
All amounts in USD					Sales Total	345.00
					Trade Discount	
					Freight	
					Misc. Charges	
					Tax Total	
WayBill # [1ze729750247433731]					TOTAL	3,5

PAID
MAR 29 2001
PERVASIVE SOFTWARE

and Expense Processing - USC
n: 122800731

Check - Check
Req ID: 23814

Requested By: vaccaro

Supplier: AMR DATA CORPORATION
62 SECOND AVENUE
BURLINGTON, MA 01803
ID: AMR DATA CORP

Approved By:
appleton
appleton


Necessary Information Required on Check Remittance:

Invoice GE0001


<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
GE001- 3282001	Additional Training & Implementation Services	06/01/2001	\$984.980	EA	1	\$984.98

Total: \$984.98

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	328.32	20-00-00-00-107-00-00	2000473		COMM UTIL PLT CONST
	328.33	11-20-00-00-107-04-00	1109051		CONST WORK IN PROGRESS-EQ
	328.33	10-20-00-00-107-04-00	1009361		CONST WORK IN PROGRESS-EQ
	984.98				

Vouchered by: 	Voucher Month: <u>May</u>
PrePaid Check#:	Batch#: <u>122800731</u>
Approved By:	Return Check To: Payee

Special Mailing Instructions:

Please include copy of invoice 

Tuesday, May 29, 2001

The breakdown of implementation costs by purchase order is as follows:

<u>Purchase Order</u>	<u>Total</u>
F7273	\$14,400.00
U50735	<u>\$10,000.00</u>
Total	\$24,400.00

If you have any further questions regarding this invoice, please do not hesitate to contact me at (781) 359-2712.

Regards,



Amy Thoms
Director, Information Services

Rosemary

Thompson, Ed
Tuesday, May 22, 2001 3:57 PM
Vaccaro, Rosemary
AMR invoice 10328

Subject:

Rose, I asked you to divide \$10,000 in implementation and training charges to CWO# 9361(CE), CWO# 0473(FG&E) and CWO# 9051(E&H). This is on PO U50735. I missed \$984.98 in expenses. Please divide this 3 ways among the work orders.

Could you pay the remaining charges on this invoice of \$17,588.41 and charge it to account # 20.29.12.09.923.02.00. These charges are on PO F7273.

Let me know if you have questions.

Check Request

~~28~~
238 14

Invoice No. 010328-0

INVOICE

Customer

Name Unitil Service Corp. Att: Mark Geil
Address 6 Liberty Lane West
City Hampton NH ZIP 03842
Phone 603-773-6508

Date	3/28/01
Account No.	GE0001
Order No.	U50735
	F7273

Qty	Description	Unit Price	TOTAL
	Implementation of Itron Meter Reading System		
	Labor for off-site and On-site Implementation/Training		\$24,400.00
	T&E for week of 4/17/99, 6/12/99, 3/4/00, 12/16/00		\$4,173.39

Payment Details

Check Number:

Date:

Terms: NET 30 DAYS

SubTotal	\$28,573.39
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Shipping & Handling

Taxes State

TOTAL	\$28,573.39
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Office Use Only

Thank You for Your Business

and Expense Processing - USC
Batch: 122800728

Check - Check
Req ID: 23643

Requested By: vaccaro

Supplier: AMR DATA CORPORTATION
62 SECOND AVENUE
BURLINGTON, MA 01803
ID: AMR DATA CORP

Approved By:
appleton
appleton
appleton

Necessary Information Required on Check Remittance:

Invoice 10328-0

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
010328-0	Additional Training & Implementation Services	05/25/2001	\$10,000.000	EA	1	\$10,000.00

Total : \$10,000.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	3333.33	20-00-00-00-107-00-00	2000473		COMM UTIL PLT CONST
	3333.33	11-20-00-00-107-04-00	1109051		CONST WORK IN PROGRESS-EQ
	3333.34	10-20-00-00-107-04-00	1009361		CONST WORK IN PROGRESS-EQ
	10000.00				

Vouchered by: JWS	Voucher Month: MAY
PrePaid Check#:	Batch#: 122800728
Approved By:	Return Check To: Payee

Special Mailing Instructions:

Please include copy of invoice

Tuesday, May 22, 2001

Page 14 of 19

AMR DATA

The breakdown of implementation costs by purchase order is as follows:

<u>Purchase Order</u>	<u>Total</u>
F7273	\$14,400.00
U50735	<u>\$10,000.00</u>
Total	\$24,400.00

If you have any further questions regarding this invoice, please do not hesitate to contact me at (781) 359-2712.

Regards,


Amy Thoms

Director, Information Services

AMR Data
Eastern Enterprises

AMR Data Corporation
62 Second Avenue
Burlington, Massachusetts 01803
Tel. 781-359-2711
Fax 781-359-2723

Invoice No. 010328-0

INVOICE

Customer

Name Unitil Service Corp. Att: Mark Geil
Address 6 Liberty Lane West
City Hampton NH ZIP 03842
Phone 603-773-6508

Date 3/28/01
Account No. GE0001
Order No. U50735
F7273

Qty	Description	Unit Price	TOTAL
	Implementation of Itron Meter Reading System		
	Labor for off-site and On-site Implementation/Training		\$24,400.00
	T&E for week of 4/17/99, 6/12/99, 3/4/00, 12/16/00		\$4,173.39

Payment Details

Check Number:

Date:

Terms: NET 30 DAYS

SubTotal	\$28,573.39
Shipping & Handling	
Taxes	
State	
TOTAL	\$28,573.39

Office Use Only

Thank You for Your Business

23643

INVOICE

DTE 02-24/25 (Electric)
Attachment 3, AG 7-43 E

PAGE 12 of 20
DATE 10/07/01
CUSTOMER 3220
INVOICE 16977
ORDER NO 602351-000
WAREHOUSE W

Shape Your Future
CORRESPONDENCE TO:
an Road
WA 99216
55-5461

MAIL PAYMENTS TO:
ltron, Inc.
P.O. Box 200209
Dallas, TX 75320-0209

PLEASE INCLUDE YOUR
CUSTOMER AND INVOICE
NUMBER ON YOUR CHECK

SOLD TO

UNITIL SVC CORP

SHIP TO

UNITIL SVC CORP
6 LIBERTY LN W
HAMPTON NH 03842-1704

OCT 12 2001

REQ. SHIP DATE SEE BELOW	CUSTOMER P.O. U50735	F.O.B. POINT OF SHIPMENT	SHIP INST.
-----------------------------	-------------------------	-----------------------------	---------------

LN/SH	DESCRIPTION	ITEM NUMBER	QTY	SHIP BQ CAN	PRICE	EXTENDED PRICE
-------	-------------	-------------	-----	-------------	-------	----------------

NOTICE: THIS INVOICE IS SUBJECT TO 1.5% LATE PAYMENT CHARGE.

AIRFARE AND EXPENSES FOR TRAVIS LIKES
WEEK ENDING 06/16/01
MVR'S TROUBLE SHOOTING

1.000	T & E BILLED	010-0143-103	PC S	1.0000	1018.0000	1,018.0
10/05/01	Promised Date 10/05/01					
W1						

2.000	T & E BILLED	010-0143-103	PC S	1.0000	681.6200	681.6
10/05/01	Promised Date 10/05/01					
W1						

Close all Authorization Numbers
and JON # 304.36

OK to Pay
EJ

Purchase Order
207?
450735

Change 31% to Authorization # 928 E+H C-905P
Change 27% to Authorization # 270 CEC C-936P
Change 42% to Authorization # 301 FGE C-0473

TERMS

NET 30

TAXABLE AMOUNT

TAX RATE

SALES TAX

TOTAL ORDER

00 * N/A *

1,699

CUSTOMER COPY

27965

INVOICE

DTE 02-24/25 (Electric)
Attachment 3, AG 7-43 E
Page 13 of 20

to Shape Your Future
CORRESPONDENCE TO:
Sullivan Road
WA 99216
635-5461

MAIL PAYMENTS TO:
Ittron, Inc.
P.O. Box 200209
Dallas, TX 75320-0209

PLEASE INCLUDE YOUR
CUSTOMER AND INVOICE
NUMBER ON YOUR CHECK

PAGE	09/19/01
DATE	9920
CUSTOMER	167320
INVOICE	600629-000 1
ORDER NO.	W
WAREHOUSE	

SOLD TO

UNITIL SVC CORP

SHIP TO

UNITIL SVC CORP
6 LIBERTY LN W
HAMPTON NH 03842-1704

EQ. SHIP DATE SEE BELOW	CUSTOMER P.O. U50735	F.O.B. POINT OF SHIPMENT	SHIP INST.
----------------------------	-------------------------	-----------------------------	---------------

LN/SH	DESCRIPTION	ITEM NUMBER	UM	SHIP B/O CAN	PRICE	EXTENDED PRICE
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NOTICE: THIS INVOICE IS SUBJECT TO 1.5% LATE PAYMENT CHARGE.

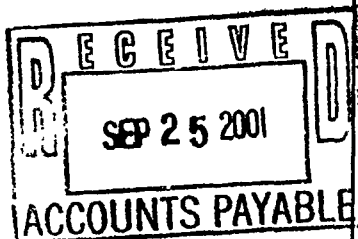
AIRFARE AND EXPENSES FOR JAYME COZZETTO
WEEK ENDING 06/17/01
ON-SITE SUPPORT FOR MVRS

1.000	T & E BILLED	010-0143-103	PC S	1.0000	562.2400	562.2
09/19/01	Promised Date 09/19/01					
W1						

2.000	T & E BILLED	010-0143-103	PC S	1.0000	407.1500	407.1
09/19/01	Promised Date 09/19/01					
W1						

Close all Authorization #
and Jon #804.36

OK to Pay
@ J



Purchase Order
U5073

2073

Charge 31% to Authorization
Charge 27% to Authorization
Charge 42% to Authorization

928 E+H
270 CEC
301 FGE

TERMS	TAXABLE AMOUNT	TAX RATE	SALES TAX	TOTAL ORDER
NET 30		00 * N/A +		965.

CUSTOMER COPY

27966

Check and Expense Processing - USC
Batch: 122800617

Check - Check
Req ID: 18118

Requested By: vaccaro

Supplier: GALLEY HATCH CATERING
PO BOX 1113
HAMPTON, NH 03843
ID: GALLEY HATCH

Approved By:
appleton
appleton

Necessary Information Required on Check Remittance:

Services week 12/11-18/00

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
121800GDA	Catering Services for MV90 Training week of 12-11-12-18, 2000.	12/22/2000	\$1,116.720	EA	1	\$1,116.72

Total : \$1,116.72

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	372.24	10-20-00-00-107-04-00	1009361		CONST WORK IN PROGRESS-EQ
	372.24	11-20-00-00-107-04-00	1109051		CONST WORK IN PROGRESS-EQ
	372.24	20-00-00-00-107-00-00	2000473		COMM UTIL PLT CONST
	1116.72				

Vouchered by: <i>Lo</i>	Voucher Month: <i>Dec</i>
PrePaid Check#:	Batch#: <i>122800617</i>
Approved By:	Return Check To: Payee

Special Mailing Instructions:



Galley Hatch Catering

P.O. Box 1113
Hampton, NH 03843

INVOICE

December 18, 2000

DEC 20

Unitil Corp.
6 Liberty Lane
Hampton, NH 03842
Attn.: Rose Vaccaro

Glenn D. Appleton MV90's Training

Item	TOTAL
Continental Breakfast for 10 people—12/11/00	\$ 55.00
PM Snack for 10 people—12/11/00	\$ 37.50
Continental Breakfast for 10 people—12/12/00	\$ 55.00
Lunch for 10 people—12/12/00	\$ 79.50
PM Snack for 10 people—12/12/00	\$ 27.50
Continental Breakfast for 30 people—12/13/00	\$ 165.00
Lunch for 30 people—12/13/00	\$ 315.00
PM Snack for 30 people—12/13/00	\$ 82.50
Continental Breakfast for 10 people—12/14/00	\$ 55.00
Lunch for 10 people—12/14/00	\$ 79.50
PM Snack for 10 people—12/14/00	\$ 27.50
Continental Breakfast for 10 people—12/15/00	\$ 55.00
SUB TOTAL	\$ 1034.00
State Rooms & Meals Tax	\$ 82.72
Delivery	n/c
BALANCE DUE	\$ 1116.72

18118



Unitil Service Corp.

Ship to:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Pam Ingalls
phone: (603) 773-6467
fax: (603) 773-6667

Bill to:

Unitil Service Corp.
Attn: Purchasing
6 Liberty Lane West
Hampton, NH 03842
(603) 773-6467
fax: (603) 773-6667

Amended
PURCHASE ORDER

U 50735

Requisition ID: 11168

**ALL INVOICES, SHIPPING
PAPERS AND PACKAGES
MUST SHOW ABOVE PUR-
CHASE ORDER NUMBER**

Page 1 of 4

THIS FAX IS YOUR ONLY COPY

**DELIVERIES TIMES: 8:00 AM to
4:30 PM.**

Ordered From:

AMR DATA Corp
Attn: Joe Mellusi
62 Second Ave.
Burlington, MA 01803
(781) 359-2715
Fax: (781) 359-2723

ID: AMR DATA CORP

Shipping Instructions:

Order Date	Requisitioner	Ship Via	FOB	Terms	Order Type
------------	---------------	----------	-----	-------	------------

05/11/200	ingalls	Best Way	Destination PP & Add	NET 30	Service
-----------	---------	----------	----------------------	--------	---------

LINE#	QUANTITY	DESCRIPTION	ITEM #	UNIT PRICE	U/I	SUBTOTAL
-------	----------	-------------	--------	------------	-----	----------

1	7	7 JTRON FS3PN 4MB handhelds w/membrane keyboard @ \$4310.40/ea Fg&e		\$4,310.40	EA	\$30,172.80 ✓
---	---	---	--	------------	----	---------------

Allocation:	Amount	Account	CWO
	\$30,172.80	20-00-00-00-107-00-00	2000472

2	7	7 FS/3 Cradle w/power supply @\$493.95 ea-Fg&e		\$493.95	EA	\$3,457.65 ✓
---	---	--	--	----------	----	--------------

Allocation:	Amount	Account	CWO
	\$3,457.65	20-00-00-00-107-00-00	2000472

3	6	6 PM500-118 TOU Optical Probe for FS/3s @ \$498.75 ea Fg&e		\$498.75	EA	\$2,992.50 ✓
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Allocation:	Amount	Account	CWO
	\$2,992.50	20-00-00-00-107-00-00	2000472

4	1	Purchase 1/3 cost of the MVRS Site License Cost @ \$19150 total-Fg&e		\$6,383.33	EA	\$6,383.33 ✓
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Allocation:	Amount	Account	CWO
	\$6,383.33	20-00-00-00-107-00-00	2000473

1		Purchase 1/3 cost of Additional Training & Implementation Services @ \$10,000 total Fg&e	\$3,333.33	EA	\$3,333.33
		Allocation: Amount	Account	CWO	
		\$3,333.33	20-00-00-00-107-00-00	2000473	
6	5	5 ITRON FS3PN 4MB handhelds w/membrane keyboard @ \$4310.40/ea E&H	\$4,310.40	EA	\$21,552.00
		Allocation: Amount	Account	CWO	
		\$21,552.00	(11) 20-00-00-107-04-00	1109050	
7	5	5 FS/3 Cradle w/power supply @ 493.95/ea E&H	\$493.95	EA	\$2,469.75
		Allocation: Amount	Account	CWO	
		\$2,469.75	11-20-00-00-107-04-00	1109050	
8	3	3 PM500-118 TOU Optical Probe for FS/3s @ \$498.75/ea E&H	\$498.75	EA	\$1,496.25
		Allocation: Amount	Account	CWO	
		\$1,496.25	11-20-00-00-107-04-00	1109050	
9	1	Purchase 1/3 cost of the MVRS Site License Cost @ \$19,150 total- E&H	\$6,383.33	EA	\$6,383.33
		Allocation: Amount	Account	CWO	
		\$6,383.33	11-20-00-00-107-04-00	1109051	
10	1	Purchase 1/3 cost of Additional Training & Implementation Services @ \$10,000 total- E&H	\$3,333.33	EA	\$3,333.33
		Allocation: Amount	Account	CWO	
		\$3,333.33	11-20-00-00-107-04-00	1109051	
11	4	Purchase 4 Itron FS3PN 4MB handhelds with membrane Keyboard @ 4310.40 ea -Ceco	\$4,310.40	EA	\$17,241.60
		Allocation: Amount	Account	CWO	
		\$17,241.60	10-20-00-00-107-04-00	1009360	
12	4	Purchase 4 FS/3 Cradle with power supply @ \$493.95 ea - Ceco	\$493.95	EA	\$1,975.80
		Allocation: Amount	Account	CWO	
		\$1,975.80	10-20-00-00-107-04-00	1009360	
13	3	Purchase 3 PM500-118 TOU Optical Probe for FS/3s @ \$498.75 ea - Ceco	\$498.75	EA	\$1,496.25
		Allocation: Amount	Account	CWO	
		\$1,496.25	10-20-00-00-107-04-00	1009360	
14	1	Purchase 1/3 cost of the MVRS Site License Cost @ 19150.00 -Ceco	\$6,383.34	EA	\$6,383.34
		Allocation: Amount	Account	CWO	
		\$6,383.34	10-20-00-00-107-04-00	1009361	
15	1	Purchase 1/3 cost of Additional Training & Implementation Services @ 10,000.00 ea - Ceco	\$3,333.34	EA	\$3,333.34
		Allocation: Amount	Account	CWO	
		\$3,333.34	10-20-00-00-107-04-00	1009361	
16	1	shipping and handling	\$50.00	EA	\$50.00
		Allocation: Amount	Account	CWO	
		\$50.00	20-00-00-00-107-00-00	2000473	
Order Total					\$112,054.60

NOTES: Project Description: Expand use of MVRS to serve as the meter reading platform for all three DOCs for all non-telemetered meters. Further purchase the requisite handheld readers to read all meters with MVRS.

Purchase Order Receiving Report - USC

PO #: 50735

Batch: 122900503

Req ID: 11168

Order Type: Service

Supplier: AMR DATA Corp

Attn: Joe Mellusi

62 Second Ave.

ID: AMR DATA CORP

Req Approvals:

PO Approvals:

GEIL

GEIL

APPLETON

dalton

Item	Invoice	Releaser	Description	Due Date	Unit Price	U/I	Received	Subtotal
3	GE0001	vaccaro	6 PM500-118 TOU Optical Probe for FS/3s @ \$498.75 ea Fg&e	7/14/00	\$498.75		6	\$2,992.50
	Fitchburg Gas & Electric							
4	GE0001	vaccaro	Purchase 1/3 cost of the MVRs Site License Cost @ \$19150 total-Fg&e	7/14/00	\$6,383.33		1	\$6,383.33
8	GE0001	vaccaro	3 PM500-118 TOU Optical Probe for FS/3s @ \$498.75/ea E&H	7/14/00	\$498.75		3	\$1,496.25
	Exeter & Hampton							
9	GE0001	vaccaro	Purchase 1/3 cost of the MVRs Site License Cost @ \$19,150 total- E&H	7/14/00	\$6,383.33		1	\$6,383.33
13	GE0001	vaccaro	Purchase 3 PM500-118 TOU Optical Probe for FS/3s @ \$498.75 ea - Ceco	7/14/00	\$498.75		3	\$1,496.25
	Concord Electric							
14	GE0001	vaccaro	Purchase 1/3 cost of the MVRs Site License Cost @ 19150.00 -Ceco	7/14/00	\$6,383.34		1	\$6,383.34
16	GE0001	vaccaro	shipping and handling	7/14/00	\$5.64		1	\$5.64

Distribution:	Amount	Percent	Account #	CWO	Description
	\$1,496.25	100.00	11-20-00-00-107-04-00	1109050	CONST WORK IN PROGRESS-EQUIP
	\$2,992.50	100.00	20-00-00-00-107-00-00	2000472	COMM UTIL PLT CONST
	\$1,496.25	100.00	10-20-00-00-107-04-00	1009360	CONST WORK IN PROGRESS-EQUIP
	\$6,383.33	100.00	11-20-00-00-107-04-00	1109051	CONST WORK IN PROGRESS-EQUIP
	\$6,383.33	100.00	20-00-00-00-107-00-00	2000473	COMM UTIL PLT CONST
	\$6,383.34	100.00	10-20-00-00-107-04-00	1009361	CONST WORK IN PROGRESS-EQUIP
	\$5.64	100.00	20-00-00-00-107-00-00	2000473	COMM UTIL PLT CONST

Freight: \$0.00

PO Total: \$112,054.60

Total Received: \$25,140.64

Remaining: \$86,913.96

Total: \$25,140.64

Vouchered by:	JWS	Voucher Month:	July
PrePaid Check#:		Batch#:	122900503
Approved By:	[Signature]	Return Check To:	Payee

Monday, July 10, 2000

AMR Data
Eastern Enterprises

AMR Data Corporation
62 Second Avenue
Burlington, Massachusetts 01803
Tel 781-359-2710 Fax: 781-359-2723
E-mail sfenton@amrdata.com

Susan M. Houghton-Fenton
Executive Director

Invoice No. 000621-5

INVOICE

Customer	
Name	Unitil Service Corp. Att: Mr. Mark D. Geil
Address	6 Liberty Lane West
City	Hampton NH ZIP 03842
Phone	603-773-6508

Date	6/21/00
Account No.	GE0001
Order No.	U50735

Qty	Description	Unit Price	TOTAL
12	PM500-118 Tou Optical Probe for FS3	\$498.75	\$5,985.00
1	MVRS TOU Upgrade	\$19,150.00	\$19,150.00

JUN 23 2000

Rec'd
7/5/00
Rosen - de to pay
MVRS metering project.
The Mark

Check Number:
Date:
Terms: NET 30 DAYS

SubTotal	\$25,135.00
Shipping & Handling	\$5.64
Taxes	
State	
TOTAL	\$25,140.64

Office Use Only

Thank You for Your Business

7/16/00



your energy choice

PURCHASE

INVOICE

Construction Work Order No.: 0427

Bill To: *Fitchburg Gas & Electric Company
Bob LaBelle
6 Liberty Lane West
Hampton, NH 03842*

Bill Date. 12/31/99
Terms: Net 30 Days

Purchase

Upgrade of Plant Accounting System

	Amount
Total Purchase Cost	\$47,330.79
Payments	\$0.00
Your Refund for this Construction Project	\$47,330.79

*for Balance Due, please return the top portion of the enclosed bill
along with your check payable to: Unitil Service Corp*

We appreciate this opportunity to serve you!

If you have any questions, please contact Customer Accounting at 1-800-852-3339

Fitchburg Gas and Electric Light Company
Customer Information System (CIS)

DTE 02-24/25(Electric)
Attachment 4, AG 7-43 E
Page 1 of 47

Total Unifil Service Corp. charges related to CIS (Direct Labor plus 30% Fringe)	322,818
Total Third Party Vendor Invoices	<u>821,268</u>
Total Customer Information System	<u><u>1,144,086</u></u>

Check and Expense Processing - FGE
Batch: 202800497

Check - Check
Req ID: 12727

Requested By: MacInnis

Supplier: STONER ASSOCIATES INC
PO BOX 7777-W5015
PHILADELPHIA, PA 19175-5015
ID: STONER ASSOCIAT

Approved By:

longs

longs

foote


Necessary Information Required on Check Remittance:

invoice# 9439

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
June00_943 9	Software /CMM	6/30/00	\$17,000.000	EA	1	\$17,000.00

Total: \$17,000.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	17000.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	17000.00				

Vouchered by: 	Voucher Month: <u>June</u>
PrePaid Check#:	Batch#: <u>202800497</u>
Approved By: <u>m</u>	Return Check To: Payee
Special Mailing Instructions:	



INVOICE

Fitchburg Gas & Electric Light Company
Attn: Shawn Enterline
6 Liberty Lane West
Hampton, NH 03842

Stoner Associates, Inc.
P.O. Box 86
Carlisle, PA 17013

Tel. 717 243 1900
Fax. 717 243 5564

Nº 9439

19 June 2000

A 1 1/2% PER MONTH LATE CHARGE WILL BE APPLIED FOR ALL INVOICES NOT PAID WITHIN THIRTY (30) DAYS.

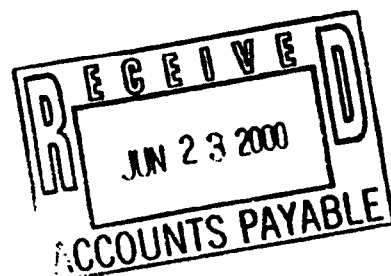
AUTHORIZATION REFERENCE:

Software License Agreement
Dated 1 April, 1996
Amendment Number One
Dated 25 May 2000

LICENSED SOFTWARE: SynerGee® Gas (Svc #1)
MODULE: CMM (Svc #2)
LICENSE FEE: Svc #1 Additional Copy.....\$ 5,000.00
Svc #2.....\$ 12,000.00
TERM: Permanent
M&S FEE:
TERM (Svc #2) 1 June 2000 -- 31 May 2001
APPLICABLE SALES TAX:

TOTAL DUE AND PAYABLE
BY 19 JULY 2000\$17,000.00

REMIT PAYMENT TO:
Stoner Associates, Inc.
P. O. Box 7777-W5015
Philadelphia, PA 19175-5015



Purchase Order Receiving Report - FGE
atch: 202900504

PO #: 50787
Req ID: 12958


Order Type: Service

Supplier: PC Connection, Inc.
730 Milford Road
Route 181A
ID: PC CONNECT MA

Req Approvals:
foote
foote

PO Approvals:

Item	Invoice	Releaser	Description	Due Date	Unit Price	U/I	Received	Subtotal
1	30008592	Brown	SQL 7.0 Server 5 Client (Part #228-00325)	7/14/00	\$1,135.00		1	\$1,135.00
2	30008592	Brown	Shipping & Handling	7/14/00	\$9.95		1	\$9.95
Distribution:								
	<u>Amount</u>	<u>Percent</u>	<u>Account #</u>	<u>CWO</u>	<u>Description</u>			
	\$9.95	100.00	20-00-00-00-186-28-01		DEFERRED GAS UNBUNDLING - NON-			
	\$1,135.00	100.00	20-00-00-00-186-28-01		DEFERRED GAS UNBUNDLING - NON-			
<u>Freight:</u>								\$0.00
<u>PO Total:</u>		\$1,185.00		<u>Total Received:</u>		\$1,144.95		
<u>Remaining:</u>		\$40.05		<u>Total:</u>		\$1,144.95		

Vouchered by:		Voucher Month:	July
PrePaid Check#:		Batch#:	202900504
Approved By:	m	Return Check To:	Payee

Connection, Inc.

PC Connection MacConnection

730 MILFORD ROAD
ROUTE 101A
MERRIMACK NH 03054

REMIT TO ADDRESS:
PC Connection, Inc.
PO BOX 8983
BOSTON MA 022668983

Sold To:
UNITIL SERVICE CORP
ACCOUNTS PAYABLE
6 LIBERTY LANE WEST
HAMPTON NH 03842

Shipped To:
UNITIL SERVICE CORP
6 LIBERTY LANE WEST
ATTN: PAM INGALLS
HAMPTON NH 03842

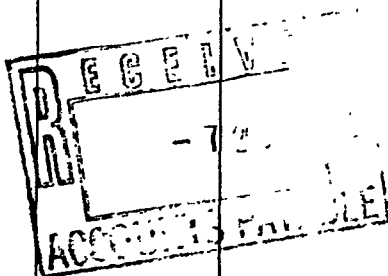
PLEASE ENCLOSE ATTACHED REMITTANCE
RECEIPT WITH YOUR PAYMENT

Federal ID No.	Invoice No.	Invoice Date
02-0497006	30008592	07/05/2000

Title to equipment does not pass
until payment is made in full

CORP. SALES (800)800-0014 CREDIT DEPT (800)426-5772 CUSTOMER SERV (800)800-0011

Date of Order	Order No.	Customer Purchase Order No.	Account No.	Terms	Date Shipped	Shipped Via
07/05/2000	24316846	F50787	10667	NET 15	07/05/2000	OVERNIGHT
Quantity			Item No.	Description	Unit Price	Extension
Ordered	Back Ordered	Shipped				
1		1	105413	SQL SERVER V7.0 5 CLIENT N	1,135.0000	1,135.00
1		1		MFGR 228-00325 Freight	9.9500	9.95



Backordered items will be shipped and
invoiced to you as soon as they are available

Merchandise	Sales Tax	Shipping/Packaging

Invoice Total

1,144.95

Purchase Order Receiving Report - FGE
Batch: 202900508

PO #: 50780
Req ID: 12759

Order Type: Service

Supplier: Dell Computer Corp.

One Dell Way

ID: DELL RECEIVABLE

Req Approvals:

foote

foote

foote

PO Approvals:

foote

foote

foote

Item	Invoice	Releaser	Description	Due Date	Unit Price	U/I	Received	Subtotal
1	396418584	Brown	Dell PowerEdge 4400 Base (220-4410)	07/21/200	\$10,598.85		1	\$10,598.85
2	396418584	Brown	Shipping & Handling	07/21/200	\$65.00		1	\$65.00
3	396418584	Brown	Taxes	07/21/200	\$533.23		1	\$533.23

Distribution:	Amount	Percent	Account #	CWO	Description
	\$10,598.85	100.00	20-00-00-00-186-28-01		DEFERRED GAS UNBUNDLING - NON-
	\$65.00	100.00	20-00-00-00-186-28-01		DEFERRED GAS UNBUNDLING - NON-
	\$533.23	100.00	20-00-00-00-186-28-01		DEFERRED GAS UNBUNDLING - NON-

Freight: \$0.00

PO Total: \$11,262.08

Total Received: \$11,197.08

Remaining: \$65.00

Total: \$11,197.08

Vouchered by:	<i>[Signature]</i>	Voucher Month:	<i>July</i>
PrePaid Check#:	<i>[Signature]</i>	Batch#:	<i>[Signature]</i>
Approved By:	<i>[Signature]</i>	Return Check To:	Payee

Monday, July 17, 2000

This is your **INVOICE**

Page: 1 of 2

7

FID Number: 74-2616804
Sales Rep: MICHAEL NEUMANN
For Sales: (800)234-9999
Sales Fax: (800)685-0438
Customer Service: (800)234-9999
Technical Support: (800)822-8965
Dell Online: <http://www.dell.com>

Customer Number: 003609219
Purchase Order: F50780
Order Date: 06/28/00

Invoice Number: **396418584**

Invoice Date: 06/30/00
Payment Terms: NET DUE 30 DAYS
Shipped Via: UNAUTHORIZED
Waybill Number:

18 01 0 01 01 N

PO # 50780

SOLD TO:

40.1.5234 1 AB 0.270 70743S11.XRX 1 of 2

BOB MAYO
UNITIL SERVICE CORP
6 LIBERTY LN W
HAMPTON NH 03842-1720



SHIP TO:

GINGER MERCIER
UNITIL SERVICE CORP
285 JOHN FITCH HWY
FITCHBURG MA 01420-8207

10# 12759

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
1	1	220-4410	Dell PowerEdge 4400 Base, 733MHz with 256K Cache,P3 Xeon	EA	10,598.85	10,598.85
1	1	310-0016	Logitec System Mouse w/Driver Disks,Factory Install	EA	0.00	0.00
1	1	310-0181	Tower Option, Rubber Feet for Dell PowerEdge 4300/4400/6300, Factory Install	EA	0.00	0.00
1	1	310-0310	Deluxe Windows Keyboard, for Dell PowerEdge Servers, Factory Install	EA	0.00	0.00
1	1	310-0438	Electronic Documentation on CD	EA	0.00	0.00
1	1	310-3561	Power Supply,Redundant Option/ Shipping Information,for Dell PowerEdge 4400,Factory Install	EA	0.00	0.00
1	1	311-0738	2nd Processor,733MHz/256K,P3, Xeon,for Dell PowerEdge 4400, Factory Install	EA	0.00	0.00
1	1	311-1226	512MB SDRAM,133MHz,2 X 256MB DIMMs,for Dell PowerEdge 4400, Factory Install	EA	0.00	0.00
1	1	313-7008	17/40X SCSI CD ROM #1,Black, for Dell PowerEdge 4300/6300, Factory Install	EA	0.00	0.00

Service contract may be subject to sales tax
Any on-site or other service covers Dell system hardware only

THIS RECEIVABLE HAS BEEN SOLD TO DELL RECEIVABLES LP AND TRANSFERRED TO THE
DELL RECEIVABLES MASTER TRUST

Ship. &/or Handling	\$	65.00
Subtotal	\$	10,663.85
Taxable:		
\$ 10,663.85	Tax:	\$ 533.23
Invoice Total	\$	11,197.08

This is your **INVOICE**

Page: DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 8 of 47

FID Number: 74-2616804
Sales Rep: MICHAEL NEUMANN
For Sales: (800)234-9999
Sales Fax: (800)685-0438
Customer Service: (800)234-9999
Technical Support: (800)822-6965
Dell Online: <http://www.dell.com>

Customer Number: 003609219
Purchase Order: F50780
Order Date: 06/28/00
18 01 0 01 01 N

Invoice Number: **396418584**
Invoice Date: 08/30/00
Payment Terms: NET DUE 30 DAYS
Shipped Via: UNAUTHORIZED
Waybill Number:

SOLD TO:

40.1.5234 1 AB 0.270 70743S11.XRX 2 of 2
BOB MAYO
UNITIL SERVICE CORP
6 LIBERTY LN W
HAMPTON NH 03842-1720

SHIP TO:

GINGER MERCIER
UNITIL SERVICE CORP
285 JOHN FITCH HWY
FITCHBURG MA 01420-8207

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
1	1	320-0516	Dell P780,16.01,VIS,Monitor, PEdge,Factory Install	EA	0.00	0.00
1	1	340-0608	1.44MB,3.5",Floppy Drive, for Dell PowerEdge Servers, Factory Install	EA	0.00	0.00
-	1	340-0611	20/40GB DLT 4000 Tape Backup for Dell PowerEdge 6300, Factory Install	EA	0.00	0.00
-	1	340-1399	8-Bay Hard Drive Cage, Optional, Front, 1.0", for Dell PowerEdge 4300/6300, Factory Install	EA	0.00	0.00
-	1	340-6654	3 X 18GB U160M SCSI Hard Drives,1",10000RPM,for Dell PowerEdge 4400,Factory Install	EA	0.00	0.00
-	1	340-6663	PERC3-Di RAID Enabler Kit wrth 128MB Cache,for Dell PowerEdge 4400,Factory Install	EA	0.00	0.00
-	1	340-7739	Configuration #5,ROMB 5/No Drives in Cage,for Dell PowerEdge 4400,Factory Install	EA	0.00	0.00
-	1	365-1234	READYWARE INSTALLATION FEE	EA	0.00	0.00
-	1	420-2832	Dell Power Suite Software, Veritas Backup Exec Standard version,CD,Factory Overpack	EA	0.00	0.00
-	1	430-0222	INTEL PRO 100 PLUS,PowerEdge, Factory Install	EA	0.00	0.00
-	1	430-2185	Microsoft NTS 4.0 on CD. 10 Client Access Licenses OEM Packaging, US Version. Factory Install	EA	0.00	0.00
-	1	902-3460	*Type 2 Contract - Same Day 4-Hour 7x24 Parts & Labor On-Site Response Initial Year	EA	0.00	0.00
-	1	902-3732	*Type 2 Contract - Same Day 4-Hour 7x24 Parts & Labor On-Site Response 2YR Extended	EA	0.00	0.00
-	1	900-9997	*Standard On-Site Installation Declined System Service Tags GKWB20B	EA	0.00	0.00

Check and Expense Processing - FGE
Batch: 202800578

Check - Check
Req ID: 15118

Requested By: DESROCHERS

Supplier: MID RANGE CONSULTING INC
SCYTHEVILLE ROW
PO BOX 1046
NEW LONDON, NH 03257-0000
ID: MID RANGE CONSU

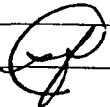

Approved By:
DESROCHERS

Necessary Information Required on Check Remittance:
PAY INV #4403 DATED 9/00

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
4403	FOR SERVICES PROVIDED BY PAULA WHITE FOR GAS DEREGULATION	9/22/00	\$225.000	EA	1	\$225.00

Total: \$225.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	225.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	225.00				

Vouchered by:		Voucher Month:	Oct.
PrePaid Check#:		Batch#:	202800578
Approved By:		Return Check To:	Payee

Special Mailing Instructions:

Invoice

DATE	INVOICE #
9/1/00	4403



BILL TO:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842-1720

Request ID 15118

P.O. NUMBER	TERMS	PROJECT
	Due on recpt	

QUANTITY	DESCRIPTION	RATE	AMOUNT
3	Hours: AS/400 Consulting Week ending 9/1/00 Paula White	75.00	225.00
		TOTAL	\$225.00

Scytheville Row (P.O. Box 1046 (New London, New Hampshire 03257

Phone: 603-526-2901 (FAX: 603-526-2906 (Website: www.mldr.com

Check and Expense Processing - FGE
Batch: 202800584

Client: 16232
Ref: 11

Requested By: desrochers

Supplier: MID RANGE CONSULTING INC
SCYTHEVILLE ROW
PO BOX 1046
NEW LONDON, NH 03257-0000
ID: MID RANGE CONSU

Approved By:
desrochers

Necessary Information Required on Check Remittance:

Consulting Services

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
\$148	Consulting Services provided by Paula White week ending 3/24/00	11/3/00	\$375.000	EA	1	\$375.00
						\$375.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	375.00	20-00-00-00-186-28-01			DEFERRED ... HANDLING -
	375.00				

Vouchered by:	Voucher Month: Nov.
PrePaid Check#:	Batch#: 202800584
Approved By:	Return Check To: Payee

Special Mailing Instructions:

Monday, November 06, 2000



174125702

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 12 of 47

By # 16232

Invoice

DATE	INVOICE #
3/24/2000	4148

BILL TO
Unitil Service Corp. 6 Liberty Lane West Hampton, NH 03842-1720

		P.O. NO.	TERMS	PROJECT
			Due on receipt	
QUANTITY	DESCRIPTION		RATE	AMOUNT
5	AS/400 Consulting Paula White Week ending 3/24/00		75.00	375.00
			Total	\$375.00

Scytheville Row (P.O. Box 1046 (New London, New Hampshire 03257
Phone: 603-526-2901 (FAX: 603-526-2906 (Website: www.mldr.com



Check and Expense Processing - FGE
Batch: 202800584

Check - Check
Req ID: 16218

Requested By: desrochers

Supplier: MID RANGE CONSULTING INC
SCYTHEVILLE ROW
PO BOX 1046
NEW LONDON, NH 03257-0000
ID: MID RANGE CONSU

Approved By:
desrochers


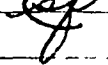
Necessary Information Required on Check Remittance:

Consulting Services

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
4485	Consulting provided by Paula White week ending 10/20/00	11/3/00	\$262.500	EA	1	\$262.50

Total: \$262.50

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	262.50	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	262.50				

Vouchered by: 	Voucher Month: Nov.
PrePaid Check#: 	Batch#: 202800584
Approved By:	Return Check To: Payee

Special Mailing Instructions:

Urg # 14218

Mid Range Consulting, Inc.
Systems of New England, Inc.

DATE	INVOICE #
10/20/00	4485

BILL TO:

Unitil Service Corp
6 Liberty Lane West
Hampton, NH 03842-1720

P.O. NUMBER	TERMS	PROJECT
	Due on recpt	

QUANTITY	DESCRIPTION	RATE	AMOUNT
3.5	Hours: Revenue Reporting AS/400 Consulting Paula White Week ending 10/20/00 OCT 24	75.00	262.50
TOTAL			\$262.50

Scytheville Row (P.O. Box 1046 (New London, New Hampshire 03257
Phone: 603-526-2901 (FAX: 603-526-2900 (Website: www.midr.com



Check and Expense Processing - FGE
Batch: 202800584

Check - Check
Req ID: 16243

Requested By: desrochers

Supplier: MID RANGE CONSULTING INC
SCYTHEVILLE ROW
PO BOX 1046
NEW LONDON, NH 03257-0000
ID: MID RANGE CONSU


Approved By:
desrochers

Necessary Information Required on Check Remittance:
Consulting Services

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
4451	Consulting Services provided by Paula White 9/29/00	11/3/00	\$300.000	EA	1	\$300.00

Total : \$300.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	300.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	300.00				

Vouchered by: 	Voucher Month: Nov.
PrePaid Check#:	Batch#: 202800584
Approved By:	Return Check To: Payee

Special Mailing Instructions:



Reg # 16243

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 16 of 47

DATE	INVOICE #
9/29/00	4451

BILL TO.

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842-1720

P.O. NUMBER	TERMS	PROJECT
	Due on recpt	

QUANTITY	DESCRIPTION	RATE	AMOUNT
4	Hours: AS/400 Consulting Revenue reporting. Week ending 9/29/00, Paula White	75.00	300.00
		TOTAL	\$300.00

Scytheville Row (P.O. Box 1046 (New London, New Hampshire 03257
Phone: 603-526-2901 (FAX: 603-526-2906 (Website: www.midr.com



Check and Expense Processing - FGE
Batch: 202800653

Check - Check
Req ID: 20286

Requested By: desrochers

Supplier: MID RANGE CONSULTING INC
SCYTHEVILLE ROW
PO BOX 1046
NEW LONDON, NH 03257-0000
ID: MID RANGE CONSU

Approved By:
desrochers

Necessary Information Required on Check Remittance:

Consulting Services

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
4620	Consulting Services received from Paula White	02/09/2001	\$75.000	EA	1	\$75.00

Total : \$75.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	75.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	75.00				

Vouchered by:
PrePaid Check#:
Approved By:



Special Mailing Instructions:

Voucher Month:
Batch#:
Return Check To: Payee

Feb. 01
202800653

Invoice

DATE	INVOICE #
1/19/01	4620



BILL TO:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842-1720

Reg # 20286

[illegible]

Check and Expense Processing - FGE
Batch: 202800717

Check - Check
Req ID: 23007

Requested By: desrochers

Supplier: MID RANGE CONSULTING INC
SCYTHEVILLE ROW
PO BOX 1046
NEW LONDON, NH 03257-0000
ID: MID RANGE CONSU

Approved By:
desrochers
desrochers


Necessary Information Required on Check Remittance:

Consulting Services

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
4740	Consulting services from Paula White on Gas Deregulation Revenue Reporting	5/4/01	\$600.000	EA	1	\$600.00

Total : \$600.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	600.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	600.00				

Vouchered by:		Voucher Month:	May
PrePaid Check#:		Batch#:	202800717
Approved By:		Return Check To:	Payee

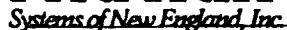
Special Mailing Instructions:

4/13/01

INVOICE #

4/13/01

4740



BILL TO:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842-1720

23007

P.O. NUMBER

TERMS

PROJECT

Due on recpt

QUANTITY

DESCRIPTION

RATE

AMOUNT

8

Hours:
AS/400 Consulting
Revenue Reporting
Paula White
week ending 04/13/01

75.00

600 00

APR 17

TOTAL

\$600.00

Phone: 603-526-2901

FAX: 603-526-2906

Website: www.midr.com



Expense Processing - USC
122800717

Check - Check
Req ID: 23020

Requested By: LAMBERT

Supplier: Sterling Commerce
P.O. Box 73199
Chicago, IL 60673
ID: STERLING COM

Approved By:
LAMBERT
LAMBERT

Necessary Information Required on Check Remittance:

Invoice	Explanation	Due Date	Unit Price	U/I	Ordered	Total
mvd010989	EDI Mapping Sessions for Peter Soboslai. Mapping to enhance EDI software when new Suppliers sign up with Unitil. Currently only for FGE, but will apply to CECO and E&H when appropriate.	5/4/01	\$2,100.000	EA	1	\$2,100.00

Total: \$2,100.00

Distribution:	Amount	Account #	CWO	kWh	Description
	700.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	700.00	10-20-00-00-186-17-00			Def'd NH Restructuring Costs
	700.00	11-20-00-00-186-17-00			Def'd NH Restr Costs
	2100.00				

Vouchered by:
PrePaid Check#:
Approved By:
Special Mailing Instructions:

JWS Voucher Month: MAY
Batch#: 122800717
Return Check To: Payee



INVOICE

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
MAKE CHECKS PAY Page 22 of 47
STERLING COMMERCE

P.O. BOX 73199
Chicago IL 60673
United States

Unitll Service Corp

Mark Lambert
5 McGuire Street
Concord NH 03301
United States

For Billing Inquiries, please call: 1-800-677-3342

Customer No:	Invoice Date:	Invoice:
403834	February 28,2001	MVD010989

PO Number:

Payment Terms: NET 30

Line	Description	From Date	To Date	Quantity	UOM	Unit Amt	(Disc)/Surch	Extended
1	Mapping & Translation - 4 days-IBM			1.00	EA	2,100.00		2,100.00

Attendee: Peter Soboslai
1/30-2/2/01

Federal ID: 31-1681685

SUB TOTAL	TOTAL TAX	AMOUNT DUE
\$ 2,100.00	\$ 0.00	\$ 2,100.00 USD

Check and Expense Processing - FGE
Batch: 202800354

Check - Check
Req ID: 6954

Requested By: nadeau

Supplier: JUDGE TECHNICAL SERVICES
P. O. BOX 820120
PHILADELPHIA, PA 19182-0120
ID: JUDGE TECHNICAL

Approved By:
LAMBERT
LAMBERT

Special Mailing Instructions:



Necessary Information Required on Check Remittance:

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
359755	Consulting Services - RF w/e 12/25/99	01/07/2000	\$2,139.000	EA	1	\$2,139.00

Total: \$2,139.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	2139.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	2139.00				

Vouchered by:
PrePaid Check#:
Approved By:

Voucher Month: Jan
Batch#: 202800354
Return Check To: Payee

Friday, January 07, 2000

TECHNICAL SERVICES
PHONE 10-667-7700
PO BOX 820120
PHILADELPHIA PA 19182-0120

FEIN: 23-2005827

12/28/1999 359755

DATE

INVOICE #

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 24 of 47

24

Please remit to above address

Unitil
5 Mcguire Street

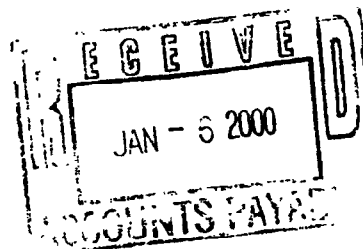
Concord, , NH 03301
Attn: Raymond Morrissey

PO #: TBF
File #: 388
Cust #: 3213

FOR QUESTIONS CONCERNING THIS INVOICE CONTACT SHIRLEY O'CONNOR AT 610-667-7700
FOR CONTRACTING SERVICES:

For the Week ending 12/25/1999

Fournier, Richard 34.50 Hours at \$62.00 per hour = \$2,139.00



Total Fees: \$2,139.00
Direct Cost: \$1,753.98
Tax: \$0.00

Amount To Be Paid: \$2,139.00

Leg # 6954

Check - Check
Req ID: 6952

Check and Expense Processing - FGE
Batch: 202800354

Requested By: nadeau

Supplier: JUDGE TECHNICAL SERVICES

P. O. BOX 820120

PHILADELPHIA, PA 19182-0120

ID: JUDGE TECHNICAL

Approved By:

LAMBERT

LAMBERT

Special Mailing Instructions:



Necessary Information Required on Check Remittance:

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
358515	Consulting Services -RF w/e 12/11/99	01/07/2000	\$2,170.000	EA	1	\$2,170.00

Total : \$2,170.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	2170.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	2170.00				

Vouchered by:
PrePaid Check#:
Approved By:

Voucher Month:
Batch#:
Return Check To: Payee

Jan.
202800354

TECHNICAL SERVICES
PHONE 610-667-7700
PO BOX 820120
PHILADELPHIA, PA 19182-0120

12/15/1999
DATE

358515
INVOICE #

26

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 26 of 47

FEIN: 23-2005827

Please remit to above address

Unitil
5 Mcguire Street

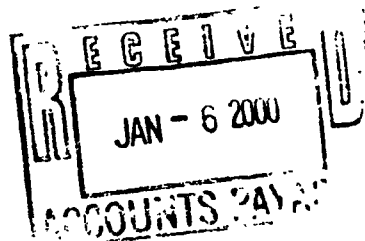
Concord, , NH 03301
Attn: Raymond Morrissey

PO #: TBF
File #: 388
Cust #: 3213

FOR QUESTIONS CONCERNING THIS INVOICE CONTACT SHIRLEY O'CONNOR AT 610-667-7700
FOR CONTRACTING SERVICES:

For the Week ending 12/11/1999

Fournier, Richard 35.00 Hours at \$62.00 per hour = \$2,170.00



Total Fees: \$2,170.00
Direct Cost: \$1,779.40
Tax: \$0.00

Amount To Be Paid: \$2,170.00

Reg# 6952

Check - Check
Req ID: 6951

Check and Expense Processing - FGE
Batch: 202800354

Requested By: nadeau

Supplier: JUDGE TECHNICAL SERVICES
P. O. BOX 820120
PHILADELPHIA, PA 19182-0120
ID: JUDGE TECHNICAL

Approved By:
LAMBERT
LAMBERT

Special Mailing Instructions:

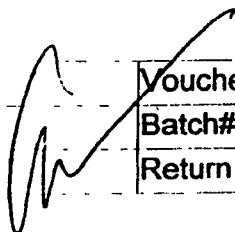
Necessary Information Required on Check Remittance:

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
357917	Consulting Services - RF w/e 12/04/99	01/07/2000	\$2,418.000	EA	1	\$2,418.00

Total: \$2,418.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	2418.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	2418.00				

Vouchered by:
PrePaid Check#:
Approved By:



Voucher Month:

Batch#:

Return Check To: Payee

Jan.
202800354

Friday, January 07, 2000

TECHNICAL SERVICES
PHONE 610-667-7700
PO BOX 820120
PHILADELPHIA, PA 19182-0120

12/09/99

DATE

357917

INVOICE #

28

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 28 of 47

FEIN: 23-2005827

Please remit to above address

Unitil
5 McGuire Street

Concord, , NH 03301
Attn: Raymond Morrissey

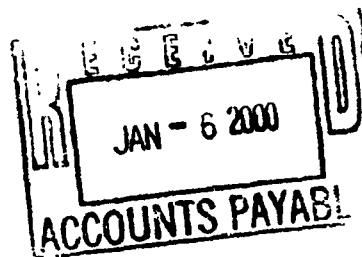
PO #: TBF
File #: 388
Cust #: 3213

FOR QUESTIONS CONCERNING THIS INVOICE CONTACT SHIRLEY O'CONNOR AT 610-667-7700

FOR CONTRACTING SERVICES:

For the Week ending 12/04/99

Fournier, Richard 39.00 Hours at \$62.00 per hour = \$2,418.00



Total Fees:	\$2,418.00
Direct Cost:	\$1,982.76
Tax:	\$0.00

Amount To Be Paid:	\$2,418.00
--------------------	------------

Reg # 6951

Check and Expense Processing - FGE
Batch: 202800364

Check - Check
Req ID: 7536

Requested By: nadeau

Supplier: JUDGE TECHNICAL SERVICES

P. O. BOX 820120
PHILADELPHIA, PA 19182-0120
ID: JUDGE TECHNICAL

Approved By:

LAMBERT

LAMBERT

Special Mailing Instructions:


Necessary Information Required on Check Remittance:

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
360504	Contract Services- RF w/e 01/01/00	01/21/2000	\$2,294.000	EA	1	\$2,294.00
<u>Total:</u>						\$2,294.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	2294.00	20-00-00-00-186-52-00			
	2294.00				

Vouchered by:

PrePaid Check#:

Approved By: 

Voucher Month: 

Batch#:

Return Check To: Payee

Jan.
202800364

TECHNICAL SERVICES
PHONE 610-667-7700
PO BOX 820120
PHILADELPHIA, PA 19182-0120

FEIN: 23-2005827

Please remit to above address

Unitil
5 McGuire Street

Concord, , NH 03301
Attn: Raymond Morrissey

PO #: TBF
File #: 388
Cust #: 3213

01/05/2000 360504

DATE

INVOICE #

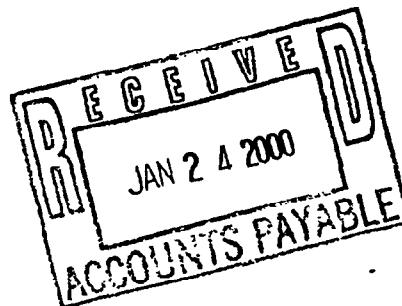
30

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 30 of 47

FOR QUESTIONS CONCERNING THIS INVOICE CONTACT SHIRLEY O'CONNOR AT 610-667-7700
FOR CONTRACTING SERVICES:

For the Week ending 01/01/2000

Fournier, Richard 37.00 Hours at \$62.00 per hour = \$2,294.00



Req # 7536

Total Fees:	\$2,294.00
Direct Cost:	\$1,881.08
Tax:	\$0.00
Amount To Be Paid:	\$2,294.00

Work and Expense Processing - FGE
Batch: 202800375

Check - Check
Req ID: 8070

Requested By: nadeau

Supplier: JUDGE TECHNICAL SERVICES
P. O. BOX 820120
PHILADELPHIA, PA 19182-0120
ID: JUDGE TECHNICAL


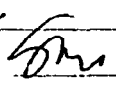
Approved By:
LAMBERT
LAMBERT

Necessary Information Required on Check Remittance:

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
362307	Contract Services - RF w/e 1/22/00	02/04/2000	\$2,666.000	EA	1	\$2,666.00

Total: \$2,666.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	2666.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	2666.00				

Vouchered by:		Voucher Month:	Feb.
PrePaid Check#:		Batch#:	202800375
Approved By:		Return Check To:	Payee

Special Mailing Instructions:

TECHNICAL SERVICES

PHONE 610-667-7700

PO BOX 820120

PHILADELPHIA, PA 19182-0120

FEIN: 23-2005827

Please remit to above address

Unitil
5 Mcguire StreetConcord, , NH 03301
Attn: Mark LambertDTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 32 of 47

362307

1/27/00

DATE

INVOICE #

PO #: TBF
File #: 388
Cust #: 3213

FOR QUESTIONS CONCERNING THIS INVOICE CONTACT SHIRLEY O'CONNOR AT 610-667-7700

FOR CONTRACTING SERVICES:

For the Week ending 1/22/00

Fournier, Richard 40.00 Hours at
Fournier, Richard 3.00 Hours at\$62.00 per hour = \$2,480.00
\$62.00 per hour = \$186.00

1/17 8:00 - 4:00	8	
1/18 7:00 - 4:00	8	
1/19 7:45 - 12:00	4.15	
1/20 7:15 - 12:00	4.75	
1/21 8:30 - 4:30	8	

Total Fees: \$2,666.00
Direct Cost: \$2,186.12
Tax: \$0.00

Amount To Be Paid: \$2,666.00

Check and Expense Processing - USC
Batch: 122800384

Check - Check
Req ID: 8695

Requested By: asbury

Supplier: RAAB ASSOCIATES LTD
JONATHAN RAAB PH.D.
280 SUMMER STREET
BOSTON, MA 02210-0000
ID: RAAB ASSOCIATES


Approved By:
asbury
asbury

Necessary Information Required on Check Remittance:

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
none	MA Restructuring Roundtable	2/25/00	\$1,000.000	EA	1	\$1,000.00

Total: \$1,000.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	200.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	200.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	600.00	13-20-08-00-921-03-00			MISC OFFICE EXPENSE
	1000.00				

Vouchered by: CRL	Voucher Month: FEB 00
PrePaid Check#:	Batch#: 122800384
Approved By: 	Return Check To: Payee
Special Mailing Instructions:	

Check and Expense Processing - FGE
Batch: 202800562

Check - Check
Req ID: 15400

Requested By: hay

Supplier: GRANT THORNTON LLP

ATTENTION: REGIONAL CONTROLLER
60 BROADSTREET
NEW YORK, NY 10004
ID: GRANT TH LLP

Approved By:

scannell
SmithB

Necessary Information Required on Check Remittance:

Client Code 1289093

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
950421202	Services relating to rebuttals to the MA AG concerning the recoverability of its defrd income taxes	10/6/00	\$3,450.000	EA	1	\$3,450.00

Total: \$3,450.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	3450.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	3450.00				

Vouchered by:

PrePaid Check#:


Approved By:

Special Mailing Instructions:

Voucher Month:

Batch#:

Return Check To: Payee


Accountants and
Management Consultants
The US Member Firm of
Grant Thornton International

Grant Thornton 
GRANT THORNTON LLP

To: Unitil Corporation
Attn: Mark Collin
6 Liberty Lane West
Hampton, NH 03842

Date: August 31, 2000

Bill Number: 950421202


Client-Assignment Code: 1289093-35199

Services rendered in connection with our assistance to Fitchburg
Gas and Electric Light Company relating to its rebuttals to the Attorney
General for Massachusetts concerning the Company's accounting and
recoverability of its deferred income taxes.

Total Amount of Bill

\$ 3,450.00

Federal ID No. 36-605558


1:5400

Check - Check
Req ID: 15460

Check and Expense Processing - FGE
Batch: 202800562

Requested By: Brown

Supplier: THE YANKEE PRINTER
KENSINGTON GROUP INC. D/B/A
PO BOX 1080
HAMPTON, NH 03843-0000
ID: YANKEE PRINTER

Approved By:
schuyler
schuyler

Necessary Information Required on Check Remittance:
Invoice #62088

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
62088	Invoice # 62088	10/6/00	\$1,825.000	EA	1	\$1,825.00

Total: \$1,825.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	1825.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	1825 00				

J/E 5 tax due \$91.25

Vouchered by:	<i>[Signature]</i>	Voucher Month:	<i>Sept</i>
PrePaid Check#:	<i>[Signature]</i>	Batch#:	<i>202800562</i>
Approved By:	<i>[Signature]</i>	Return Check To:	Payee
Special Mailing Instructions:			

ICE

The Yankee Printer

113 Lafayette Road
Hampton Falls, NH 03844
(603) 926-6742

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 37 of 47

REMIT TO:
P.O. Box 1080
Hampton, NH 03843

INVOICE TO:

23840
UNITIL
ACCOUNTS PAYABLE
6 LIBERTY LANE
HAMPTON NH 03842

Ship To/Remarks
DON

DATE: 08/31/00		INVOICE NO. 62088	1	DUE: 09/30/00
SHIP VIA	F.O.B.	NET DAYS NET 30 DAYS	P.O. #	JOB # 29214
DESCRIPTION			PRICE	
31,000 RESTRUCTURING UPDATE "Electric Energy Changes"			1825.00	
<p>SEP - 6 2000</p> <p>ID# 15460</p> <p>Acc't # 20-00-00-00-186-52-00</p> <p>DPH OK.</p>				
SUB TOTAL			1825.00	
SALES TAX			0.00	
TOTAL DUE			1825.00	

Please pay from this invoice. A statement will not be sent
1 1/2% interest per month on all invoices over 30 days.

Check and Expense Processing - FGE
Batch: 202800590

Check - Check
Req ID: 16669

Requested By: Brown

Supplier: The Yankee Printer
113 Lafayette Road
Hampton Falls, NH 03844
ID:

Approved By:
schuyler
schuyler


Necessary Information Required on Check Remittance:

Invoice #62882

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
62882	7,000 Default Notice	11/17/00	\$1,157.000	EA	1	\$1,157.00

Total: \$1,157.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	1157.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	1157.00				

Vouchered by:		Voucher Month:	Nov.
PrePaid Check#:		Batch#:	202800590
Approved By:		Return Check To:	Payee

Special Mailing Instructions:

INVOICE

The Yankee Printer

113 Lafayette Road
Hampton Falls, NH 03844
(603) 926-6742

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 39 of 47

REMIT TO:
P.O. Box 1080
Hampton, NH 03843

INVOICE TO:

23840
UNITIL
ACCOUNTS PAYABLE
6 LIBERTY LANE
HAMPTON NH 03842

Ship To/Remarks
DON

10 # 16669

DATE: 10/30/00		INVOICE NO: 62882	1 DUE: 11/29/00	
SHIP VIA	F.O.B.	NET DAYS	P.O. #	JOB #
		NET 30 DAYS		30253
DESCRIPTION			PRICE	
7,000 DEFAULT NOTICE			1157.00	
<p>OK. D. J.</p> <p>Acc 4#</p> <p>20-00-00-00-186-52-00</p> <p>OCT 31 2000</p>				
SUB TOTAL			1157.00	
SALES TAX			0.00	
TOTAL DUE			1157.00	

Please pay from this invoice. A statement will not be sent.
1 1/2% interest per month on all invoices over 30 days.

Check and Expense Processing - FGE
Batch: 202800590

Check - Check
Req ID: 16668

Requested By: Brown

Supplier: The Yankee Printer
113 Lafayette Road
Hampton Falls, NH 03844
ID: YANKEE PRINTER


Approved By:
schuyler
schuyler

Necessary Information Required on Check Remittance:

Invoice #62941

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
62941	20,000 Standard Offer Brochure	11/17/00	\$1,861.000	EA	1	\$1,861.00
Total:						\$1,861.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	1861.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	1861.00				

Vouchered by: 	Voucher Month: Nov.
PrePaid Check#:	Batch#: 202800590
Approved By:	Return Check To: Payee
Special Mailing Instructions:	

INVOICE

The Yankee Printer

113 Lafayette Road
Hampton Falls, NH 03844
(603) 926-6742

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 41 of 47

REMIT TO:
P.O. Box 1080
Hampton, NH 03843

10# 16608

INVOICE TO:

23840
UNITIL
ACCOUNTS PAYABLE
6 LIBERTY LANE
HAMPTON NH 03842

Ship To/Remarks
DON

DATE: 10/31/00		INVOICE NO: 62941	1 DUE: 11/30/00	
SHIP VIA	F.O.B.	NET DAYS	P.O. #	JOB #
		NET 30 DAYS		30304
DESCRIPTION				PRICE
20,000 STANDARD OFFER BROCHURE				1861.00
NW - 2				OK.
				<i>[Signature]</i>
				Acc't #
				20-00-00-00-186.52-00
SUB TOTAL				1861.00
SALES TAX				0.00
TOTAL DUE				1861.00

Please pay from this invoice. A statement will not be sent.
1 1/2% interest per month on all invoices over 30 days.

Check and Expense Processing - FGE
Batch: 202800609

Check - Check
Req ID: 17685

Requested By: Brown

Supplier: THE YANKEE PRINTER
KENSINGTON GROUP INC. D/B/A
PO BOX 1080
HAMPTON, NH 03843-0000
ID: YANKEE PRINTER

Approved By:
schuyler
schuyler

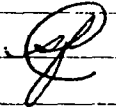
Necessary Information Required on Check Remittance:

Invoice #63438

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
63438	4600 Dec. Restructuring Res. - Mass Restructuring	12/15/2000	\$899.000	EA	1	\$899.00

Total : \$899.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	899.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	899.00				

Vouchered by: 	Voucher Month: <i>Dec.</i>
PrePaid Check#:	Batch#: <i>202800609</i>
Approved By:	Return Check To: Payee

Special Mailing Instructions:



The Yankee Printer

113 Lafayette Road
Hampton Falls, NH 03844
(603) 926-6742

REMIT TO:
P.O. Box 1080
Hampton, NH 03843

INVOICE TO:

23840
UNITIL
ACCOUNTS PAYABLE
6 LIBERTY LANE
HAMPTON NH 03842

10# 176PS

Ship To/Remarks
DON HUDSON

DATE: 12/04/00		INVOICE NO: 63438	1 DUE: 01/03/01	
SHIP VIA	F.O.B.	NET DAYS NET 30 DAYS	P.O. #	JOB # 30837
DESCRIPTION			PRICE	
4600 DEC. RESTRUCTURING RES.			899.00	
500 DEC. RESTRUCTURING C&I			0.00	
<div><p><i>B.71 to:</i> <i>Mass.</i> <i>Restructuring</i> <i># 20-00-00-00-186-52-00</i></p><p><i>O.K. DPH</i></p></div>				
SUB TOTAL			899.00	
SALES TAX			0.00	
TOTAL DUE			899.00	

Please pay from this invoice. A statement will not be sent
1 1/2% interest per month on all invoices over 30 days.

Expense Processing - USC
Check: 122800658

Check - Check
Req ID: 20616

Requested By: asbury

Supplier: RAAB ASSOCIATES LTD
JONATHAN RAAB PH.D.
280 SUMMER STREET
BOSTON, MA 02210-0000
ID: RAAB ASSOCIATES

Approved By:
asbury
asbury

Necessary Information Required on Check Remittance:

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
409	MA Restructuring Roundtable Retainer Fee for Planning, Development, and Facilitation Services	02/23/2001	\$1,000.000	EA	1	\$1,000.00

Total: \$1,000.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	200.00	20-00-00-00-186-28-01			DEFERRED GAS UNBUNDLING -
	200.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	600.00	13-20-08-00-921-03-00			MISC OFFICE EXPENSE
	1000.00				

Vouchered by:

PrePaid Check#:

Approved By:

Special Mailing Instructions:

JB

Voucher Month: Feb

Batch#:

Return Check To: Payee

122800658

Energy & Regulatory Consulting ▲ Dispute Resolution Services

RAAB ASSOCIATES, LTD.

JONATHAN RAAB, P.H.D.

Invoice

BILL TO
Karen Asbury Unitil Service Corp.

DATE	1/25/2001
-------------	-----------

INVOICE NO.	409
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PROJECT	Roundtable
----------------	------------

DATE	DESCRIPTION	HOURS	TOTAL
1/25/2001	MA Restructuring Roundtable Retainer Fee for Planning, Development and Facilitation Services		1,000.00
Total			\$1,000.00

280 Summer Street ▲ Boston, Massachusetts 02210
Phone/617.261.7111 ▲ Fax/617.261.7887 ▲ E-Mail/rwabj@aol.com

R16 #: 20616

Check and Expense Processing - FGE
Batch: 202800824

Check - Check
Req ID: 27285

Requested By: brown

Supplier: The Yankee Printer
113 Lafayette Road
Hampton Falls, NH 03844
ID: YANKEE PRINTER

Approved By:
schuyler


Necessary Information Required on Check Remittance:

Invoice #66690

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
66690	5,000 Competitive Electric Suppliers	09/28/2001	\$449.000	EA	1	\$449.00

Total : \$449.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	449.00	20-00-00-00-186-52-00			DEFERRED MASS RESTRUCTURI
	449.00				

Vouchered by:		Voucher Month:	Oct.
PrePaid Check#:		Batch#:	202800824
Approved By:		Return Check To:	Payee

Special Mailing Instructions:

ICE

The Yankee Printer

113 Lafayette Road
Hampton Falls, NH 03844
(603) 926-6742

DTE 02-24/25 (Electric)
Attachment 4, AG 7-43 E
Page 47 of 47

REMIT TO:
P.O. Box 1080
Hampton, NH 03843

INVOICE TO:

23840
UNITIL
ACCOUNTS PAYABLE
6 LIBERTY LANE
HAMPTON NH 03842

Ship To/Remarks
DON

DATE: 09/07/01		INVOICE NO: 66690	1	DUE: 10/07/01
SHIP VIA	F.O.B.	NET DAYS	P.O. #	JOB #
		2/ 10/ N30		34628

5,000 COMPETITIVE ELEC. SUPPLIERS

449.00

ID# 27285
SEP 10

Bill to Moss Restructuring

20-00-00-00-186-52-00

SEP 25 2001

OK
DAT

SUB TOTAL 449.00
SALES TAX 0.00

TOTAL DUE 449.00

Please pay from this invoice. A statement will not be sent.
1 1/2% interest per month on all invoices over 30 days.

Fitchburg Gas and Electric Light Company
Tech Services Development

DTE 02-24/25 (Electric)
Attachment 5, AG 7-43 E
Page 1 of 1

Total Unutil Service Corp. charges related to Tech Service Development	<u>37,854</u>
(Direct Labor plus 30% Fringe)	

Fitchburg Gas and Electric Light Company
Web Site Development

DTE 02-24/25 (Electric)
Attachment 6, AG 7-43 E
Page 1 of 1

Total Unifil Service Corp. charges related to Web Site Development 90,684
(Direct Labor plus 30% Fringe)

Fitchburg Gas and Electric Light Company
LERS Logica System Development

DTE 02-24/25 (Electric)
Attachment 7, AG 7-43 E
Page 1 of 3

Total Third Party Vendor Invoices	<u><u>374,510</u></u>
-----------------------------------	-----------------------

Check and Expense Processing - FGE
Batch: 202800375

Check - Check
Req ID: 8329

Requested By: vaccaro

Supplier: LOGICA INC.

PO BOX 3500-19
BOSTON, MA 02241-0000
ID: LOGICA INC MA

Approved By:

GEIL

GEIL

APPLETON


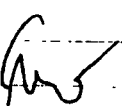
Necessary Information Required on Check Remittance:

Re: 1022151

<u>Invoice</u>	<u>Explanation</u>	<u>Due Date</u>	<u>Unit Price</u>	<u>U/I</u>	<u>Ordered</u>	<u>Total</u>
1022151	LEERS Implementation Services-	02/11/2000	\$48,000.000	EA	1	\$48,000.00

Total: \$48,000.00

<u>Distribution:</u>	<u>Amount</u>	<u>Account #</u>	<u>CWO</u>	<u>kWh</u>	<u>Description</u>
	48000.00	20-00-00-00-188-52-01			DEF MA RESTR - LEERS - Logica
	48000.00				

Vouchered by:		Voucher Month:	Feb.
PrePaid Check#:		Batch#:	202800375
Approved By:		Return Check To:	Payee

Special Mailing Instructions:

Please attach a copy of the invoice with check

Friday, February 11, 2000

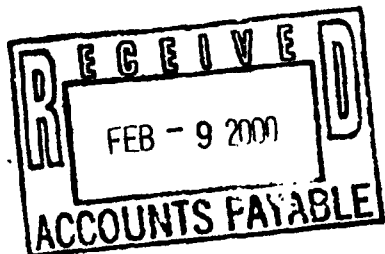
To: Unitil Service Corporation
Attn: Glenn D. Appleton P.E.
6 Liberty Lane West
Hampton, NH 03842-1720

YOUR ORDER NO.	OUR CONTRACT NO.	TERMS	INVOICE DATE	INVOICE NO.
	71417-000-000	Net 30 Days	Aug. 21, 1998	1022151 A

LEERS Implementation Services -
Revised Change Order Agreement

Previously Paid \$50,000.00 on 03/01/99

Inv. 1022151 \$98,000.00
Pd 2/18/99 ↓ (\$50,000.00)



TOTAL DUE: \$48,000.00

SEND REMITTANCE DIRECTLY:

or WIRE TRANSFERS TO

LOGICA INC.
P O. BOX 3500-19
BOSTON, MA 02241

BANK OF BOSTON
ABA 011000390
ACCOUNT NO. 520-10527
P O. BOX 3500-19
BOSTON, MA 02241

Past due invoices will be subject to a late fee
charge of 1.5% of the outstanding balance

8329

To Matt Morais, Jeanne Voveris and Wil Borgella.

Enclosed please find one copy of the confidential bulk materials submitted as part of AG 7-43(E). Please note that today a public version of these materials was submitted in accordance with the Department's requirements relating to legal invoices and maintenance of the Company's attorney-client privilege.

As before and for each subsequent submission of legal invoices in this proceeding, FG&E's compliance and production of these invoices, consistent with the Department's order and FG&E's burden under existing regulatory precedent, should not be construed as a waiver of the Company's attorney-client privilege under the laws of the Commonwealth. These pages are considered confidential materials and all redacted and unredacted pages of this confidential submission are claimed by FG&E as privileged.

Please do not hesitate to telephone me or Patricia French of this office with any questions.

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Fifth Set of Information Requests**

Request No. AG-5-5 (Gas)

Please provide a five-year history of the balance sheet year-end balances, and debits, and credits to those balances associated with each of the items indicated on Schedule MHC-7-21 (gas).

Response:

Please see Attachment AG-5-5 (Gas).

Person Responsible: Mark H. Collin

Description	Year	Beginning Balance	Charges (Debits)	Clearings (Credits)	Ending Balance
Common Computer Software:					
Plant Accounting System Upgrade	2000	-	51,628		51,628
MVRS Site License	2001	51,628	12,714		-
Internal Programming Resources (CSC Development)	2001	-	6,141		70,483
Allocated to Gas (35.6%)					<u>25,092</u>
Gas Division Computer Software:					
Gas Software from Gentry Systems Ind	2000	-	5,000		5,000
Plant Records Software Sys for Gas Oper	2001	5,000	102,540		<u>107,540</u>
COMPUTER SOFTWARE (GAS DIVISION)					<u>132,632</u>
CUSTOMER INFORMATION SYSTEM DEVELOPMENT					
Third Party Vendor Invoices	1997	-	4,495		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	1997	-	191,156		195,651
Third Party Vendor Invoices	1998	195,651	525,625		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	1998	-	136,130	(27,125)	830,281
Third Party Vendor Invoices	1999	830,281	123,518		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	1999	-	39,390	(32,843)	960,346
Third Party Vendor Invoices	2000	960,346	54,075		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	2000	-	34,372	(7,287)	1,041,506
Third Party Vendor Invoices	2001	1,041,506	113,556		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	2001	-	5,016	(15,992)	<u>1,144,086</u>
INTERNET WEBSITE DEVELOPMENT (COMMON)	2001	-	90,684		<u>90,684</u>
TECHNOLOGY SERVICES DEVELOPMENT (COMMON)	2001	-	37,854		<u>37,854</u>
(1) LERS LOGICA SYSTEM DEVELOPMENT (COMMON)	2001	-	374,510		<u>374,510</u>
ACCUM AMORT COMPUTER SW - GAS					
	2001	-		(39,835)	<u>(39,835)</u>
ACCUM AMORT COMPUTER SW - ELECTRIC					
	2001	-		(52,995)	<u>(52,995)</u>

(1) During discovery (Data Request DTE 1-12), this item was found to be related to only Electric.

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Seventh Set of Information Requests**

Request No. AG-7-5 (Electric)

Please provide a five-year history of the balance sheet year-end balances, and debits, and credits to those balances associated with each of the items indicated on Schedule MHC-7-18 (electric).

Response:

Please see Attachment AG 7-5 (Electric).

Person Responsible: Mark H. Collin

Description	Year	Beginning Balance	Charges (Debits)	Clearings (Credits)	Ending Balance
DTE 99-118 PROCEEDING	2001	-	386,926	(13,819)	<u>373,108</u>
TECHNOLOGY SYSTEMS (COMMON)					
Plant Accounting System Upgrade	2000	-	51,628		51,628
MVRS Site License	2001	51,628	12,714		-
Internal Programming Resources (CSC Development)	2001	-	6,141		70,483
Allocated to Electric (64.4%)					<u>45,391</u>
CUSTOMER INFORMATION SYSTEM (COMMON)					
Third Party Vendor Invoices	1997	-	4,495		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	1997	-	191,156		195,651
Third Party Vendor Invoices	1998	195,651	525,625		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	1998	-	136,130	(27,125)	830,281
Third Party Vendor Invoices	1999	830,281	123,518		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	1999	-	39,390	(32,843)	960,346
Third Party Vendor Invoices	2000	960,346	54,075		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	2000	-	34,372	(7,287)	1,041,506
Third Party Vendor Invoices	2001	1,041,506	113,556		-
Cust Svc & Acct'g Direct Labor plus 30% Fringe	2001	-	5,016	(15,992)	<u>1,144,086</u>
INTERNET WEBSITE (COMMON)	2001	-	90,684		<u>90,684</u>
(1) LOAD REPORTING SYSTEM	2001	-	374,510		<u>374,510</u>
(2) TECH SERVICES DEVELOPMENT (COMMON)	2001	-	37,854		<u>37,854</u>
ACCUM AMORT COMPUTER SW - GAS	2001	-		(39,835)	<u>(39,835)</u>
ACCUM AMORT COMPUTER SW - ELECTRIC	2001	-		(52,995)	<u>(52,995)</u>

(1) During discovery (Data Request DTE 1-12), this item was found to be related to only Electric.

(2) During discovery (Data Request DTE 7-32), this item was found to be included in Technology Systems. Our adjustment is to separate this into its own category similar to the Gas Division presentation.

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24/25
Responses to the Department's Second Set of Information Requests**

Request No. DTE 2-15 (Common):

Refer to Schedules MHC-7-16 (Gas) and MHC-7-13 (Electric). Please provide invoices for every expense incurred thus far in preparation of the Company's gas and electric rate cases. As part of this response, please provide a schedule totaling each group of invoices (e.g., External Consultants; Production, Delivery, Notifications; Lodging, Meals, Telephone; Parent Corporation-Support Services). Provide this information separately for the Company's gas and electric rate cases; if some costs are deemed by the Company to be common to both rate applications, provide a full explanation of how these common costs were allocated between the gas and electric rate applications.

Supplemental Response – August 9, 2002:

Please refer to Attachments 1 & 2 for summaries of the gas and electric rate case costs as of August 9, 2002. At this time, the gas rate case costs total \$374,564 and the electric rate case costs total \$400,170. The Company will attempt to file all legal invoices to-date as part of the next update filing pursuant to the Department's Protective Order in this docket pertaining to legal invoices. The invoices supporting the additional costs from the supplemental data response dated 7/26/02 are attached as:

- Attachment 3 – Allocated & Marginal Costs Studies; Revenue Requirements Invoices
- Attachment 4 – Depreciation Study Invoices
- Attachment 5 – Temporary Help Invoices

As a general guideline, assuming the entire invoice is not specifically identified as applicable to gas or electric, the invoice or the amount of the invoice that pertains to FG&E is allocated between gas and electric using the "FG&E split" of 65% electric and 35% gas.

Person Responsible: Mark H. Collin

Fitchburg Gas & Electric Light Company
MA Rate Case Costs - Summary by Category
Gas Rate Case '02

Description	Amount
Legal (Includes \$112,045 of Accrued Legal - No Invoices)	\$ 120,000
Outside Services:	
- Allocated and Marginal Costs Studies; Revenue Requirements	142,592
- PBR Mechanism	56,551
- Depreciation Study	23,185
- Cost of Capital	16,218
Temporary Help	13,477
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	2,541
Total	\$ 374,564

Fitchburg Gas & Electric Light Company
MA Rate Case Costs - Summary by Category
Electric Rate Case '02

Description	Amount
Legal (Includes \$120,000 of Accrued Legal - No Invoices)	\$ 120,000
Outside Services:	
- Allocated and Marginal Costs Studies; Revenue Requirements	128,298
- PBR Mechanism	60,650
- Depreciation Study	43,058
- Cost of Capital	30,237
Temporary Help	15,349
Miscellaneous (i.e., newspaper notices, expense reports, etc.)	2,578

Total	\$ 400,170
-------	------------



MANAGEMENT APPLICATIONS CO.

2821 Windmill Road, Suite 4 • Sinking Spring, PA 19808 • 610/670-0190 • Fax 610/670-9190 • <http://www.manapp.com>

DTE 02-24/25
Attachment 3 DTE 2-15
Supplemental Response - 8/9/02
Page 1 of 10

INVOICE

TO:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Mr. Stephen J. Curran
Director, Financial Regulation

INVOICE # 20020723

W. O. # 200157

DATE 07/05/02

BILLING PERIOD: 4 Weeks Ended 6/28/02

TERMS: Net 10 Days

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - GAS DIV.

PROFESSIONAL SERVICES

NAME:

James L. Harrison
Michael J. Morganti
Carl A. Vath
David A. Deans
PA Secretarial
PA Secretarial

HOURS	HOURLY		BILLING
	RATE		
2.50	\$160	\$	400.00
8.00	\$145	\$	1,160.00
10.00	\$145	\$	1,450.00
52.45	\$120	\$	6,294.00
0.75	\$30	\$	22.50
0.50	\$30	\$	15.00

SUBTOTAL LABOR \$9,341.50

OUT-OF-POCKET EXPENSES

Lodging \$ 149.04
Meals \$ 54.23

Gas Rate Case
20-00-00-00-166-71-00 \$10,041.85
At Curran 7/23/02

Miscellaneous Office Expenses 5.00% \$ PROF 467.08
(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES \$670.35

TOTAL CHARGES \$10,011.85

#37399

MANAGEMENT APPLICATIONS CONSULTING

Professional Services

June 2002

Jim Harrison

Unitil Service Corp

Fitchburg Gas Regulatory Accounting Assistance and Rate Design

W. O. #200157

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/28/02	2.5	Meeting regarding data requests; e-mail and phone M. Purcell regarding DTE 1-58 and AG Set 2 and proprietary software.
TOTAL	2.5	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2002

Michael Morganti

Unitil Service Corp.

W. O. #200157

Fitchburg Gas Regulatory Assistance

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/25/02	4.0	Reviewing Data Requests and responding to DTE 1-38, 39, 45 and 55.
6/26/02	4.0	Reviewing Data Requests and responding to DTE 1-38, 39, 45 and 55.
TOTAL	8.0	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2002

Carl Vath

W. O. # 200157

**Unitil Service Corp.
Fitchburg Gas
Regulatory Accounting Assistance and Rate Design**

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/27/02	5.5	Develop responses to data requests group 2, DTE 2-40 through DTE 2-84 as required.
6/28/02	4.5	Develop responses to data requests for group 1 and group 2, DTE 1-58, 1-59 and DTE 2-66 on.
TOTAL	10.0	

MANAGEMENT APPLICATIONS CONSULTING,**Professional Services****June 2002****David A. Deans****W. O. #200157****Unitil Service Corp.
Fitchburg Regulatory Assistance – Gas Division**DTE 02-24/25
Attachment 3 DTE 2-15
Supplemental Response – 8/9/02
Page 5 of 10

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/3/02	1.00	At Unitil office; reviewed and edited accounting data supporting revenue requirement adjustments
6/4/02	2.75	At Unitil office; discussions with Curran; reviewed and edited accounting data supporting revenue requirement adjustments
6/5/02	2.00	At Unitil office; discussions with Curran and Finance Staff; reviewed and edited accounting data supporting revenue requirement adjustments
6/6/02	.85	At Unitil office; reviewed and edited accounting data supporting revenue requirement adjustments
6/7/02	2.25	At Unitil office; discussions with Curran; provided schedules of accounting data supporting revenue requirement adjustment to Finance Staff; reviewed accounting data for normalizing adjustment
6/11/02	.40	Discussions with Curran and Finance Staff
6/13/02	.50	Discussions with Curran and Finance Staff
6/14/02	1.00	Reviewed and edited accounting data supporting revenue requirements
6/17/02	2.15	At Unitil office; discussions with Curran and others; reviewed data responses
6/18/02	5.50	At Unitil office; discussions with Curran and others; reviewed data responses
6/19/02	6.00	At Unitil office; discussions with Curran and others; reviewed data responses
6/20/02	5.50	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/21/02	2.50	Discussions with Curran and others; prepared and reviewed data responses
6/24/02	5.10	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/25/02	5.25	At Unitil office; discussions with Curran and others; prepared and reviewed data responses; attended meeting of rate case team
6/26/02	4.60	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/27/02	2.75	Discussions with Curran and others; prepared and reviewed data responses
6/28/02	2.35	Discussions with Finance and Accounting Staffs; prepared and reviewed data responses
TOTAL	52.45	



MANAGEMENT APPLICATIONS (

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19806 • 610/670-6196 • F

DTE 02-24/25
Attachment 3 DTE 2-15
Supplemental Response - 8/9/02
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INVOICE

TO: **Unitil Service Corp.**
6 Liberty Lane West
Hampton, NH 03842
Attn: Mr. Stephen J. Curran
Director, Financial Regulation

INVOICE # **20020722**

W. O. # **200156**

DATE **07/05/02**

TERMS: **Net 10 Days**

BILLING PERIOD: **4 Weeks Ended 6/28/02**

FITCHBURG REGULATORY ACCTG. ASSIST. & RATE DESIGN - ELECTRIC DIV.

PROFESSIONAL SERVICES

NAME:

James L. Harrison
Michael J. Morganti
Carl A. Vath
David A. Deans
PA Secretarial
PA Secretarial

HOURLY		BILLING	
HOURS	RATE		
2.50	\$160	\$	400.00
12.00	\$145	\$	1,740.00
2.50	\$145	\$	362.50
53.40	\$120	\$	6,408.00
0.75	\$30	\$	22.50
0.50	\$30	\$	15.00

SUBTOTAL LABOR **\$8,948.00**

OUT-OF-POCKET EXPENSES

Lodging

\$ 223.56

Meals

\$ 154.91

Electric Rate Con

25-00-00-00-186-72-00 \$9,773.87

Ag Curran 7/23/02

Miscellaneous Office Expenses

5.00% \$ PROF

447.40

(Telephone, reproduction, postage, data processing)

SUBTOTAL EXPENSES **\$825.87**

\$ 31404

TOTAL CHARGES **\$9,773.87**

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2002

Jim Harrison

Unitil Service Corp

**Fitchburg Electric Regulatory Accounting Assistance and Rate Design
W. O. #200156**

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/25/02	0.5	Review DTE Set 1 data requests; phone M. Morganti and D. Debski.
6/28/02	2.0	Meeting regarding data requests; e-mail/phone M. Purcell regarding DTE 1-58 and AG Set 2 requests for proprietary software.
TOTAL	2.5	

MANAGEMENT APPLICATIONS CONSULTING

Professional Services

June 2002

Michael Morganti

Unifil Service Corp.

W. O. #200156

Fitchburg Electric Regulatory Assistance

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/26/02	2.0	Responding to data requests DTE 2-43 to DTE 2-55.
6/27/02	3.0	Responding to data requests DTE 2-56, 57, 59 and 61.
6/28/02	7.0	Responding to data requests DTE 2-62 to DTE 2-65 and DTE 2-58.
TOTAL	12.0	

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2002

Carl Vath

W. O. # 200156

**Unitil Service Corp.
Fitchburg Electric
Regulatory Accounting Assistance and Rate Design**

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/26/02	2.5	Review Data Requests and prepare initial responses.
TOTAL	2.5	

MANAGEMENT APPLICATIONS CONSULTING**Professional Services****June 2002****David A. Deans****W. O. #200156****Unitil Service Corp.
Fitchburg Regulatory Assistance – Electric Division**DTE 02-24/25
Attachment 3 DTE 2-15
Supplemental Response – 8/9/02
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<u>Date</u>	<u>Time</u>	<u>Description</u>
6/3/02	1.00	At Unitil office; reviewed and edited accounting data supporting revenue requirement adjustments
6/4/02	2.75	At Unitil office; discussions with Curran; reviewed and edited accounting data supporting revenue requirement adjustments
6/5/02	2.00	At Unitil office; discussions with Curran and Finance Staff; reviewed and edited accounting data supporting revenue requirement adjustments
6/6/02	.90	At Unitil office; discussions with Curran; reviewed and edited accounting data supporting revenue requirement adjustments
6/7/02	2.25	At Unitil office; discussions with Curran; provided schedules of accounting data supporting revenue requirement adjustment to Finance Staff; reviewed accounting data for normalizing adjustment
6/10/02	.25	Discussions with Curran
6/11/02	.60	Discussions with Curran and Finance Staff
6/13/02	.50	Discussions with Curran and Finance Staff
6/14/02	1.00	Reviewed and edited accounting data supporting revenue requirements
6/17/02	2.20	At Unitil office; discussions with Curran and others; reviewed data responses
6/18/02	5.50	At Unitil office; discussions with Curran and others; reviewed data responses
6/19/02	6.00	At Unitil office; discussions with Curran and others; reviewed data responses
6/20/02	5.50	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/21/02	2.50	Discussions with Curran and others; prepared and reviewed data responses
6/24/02	5.15	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/25/02	5.25	At Unitil office; discussions with Curran and others; prepared and reviewed data responses; attended meeting of rate case team
6/26/02	4.65	At Unitil office; discussions with Curran and others; prepared and reviewed data responses
6/27/02	2.75	Discussions with Curran and others; prepared and reviewed data responses
6/28/02	2.65	Discussions with Finance and Accounting Staff; prepared and reviewed data responses
TOTAL	53.40	



MANAGEMENT APPLICATIONS CONSULTING, INC.

2921 Windmill Road, Suite 4 • Sinking Spring, PA 19808 • 610/670-9199 • Fax 610/670-9190 • <http://www.manapp.com>

INVOICE

TO:

Unitil Service Corp.
6 Liberty Lane West
Hampton, NH 03842
Attn: Mr. Stephen J. Curran
Director, Financial Regulation

INVOICE# 20020730

W. O. # 300154

DATE 07/05/02

BILLING PERIOD: 4 Weeks Ended 6/28/02

TERMS: Net 10 Days

DEPRECIATION RATE STUDY - FITCHBURG GAS & ELECTRIC.

PROFESSIONAL SERVICES

NAME:

James H. Aikman
Marcy E. Stefan

HOURS	HOURLY RATE	BILLING
10.00	\$160	\$ 1,600.00
22.00	\$80	\$ 1,760.00

SUBTOTAL LABOR \$3,360.00

OUT-OF-POCKET EXPENSES

F6+E Rate Cases
3576 20-00-00-00-186-71-00 \$ 6,211.28
6576 20-00-00-00-186-72-00 2,249.52
3,460.80

AJ Curran 7/23/02

Miscellaneous Office Expenses 3.00% \$ PROF
(Telephone, reproduction, postage, data processing)

100.80

SUBTOTAL EXPENSES \$100.80

TOTAL CHARGES \$3,460.80

37400



DTE 02-24/25
Attachment 5 DTE 2-15
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Page:
Invoice Date:
Invoice No: 07750528
Customer Number: 261-000147-000
Fed Tax ID: 94-1648762

Labor Invoice - DUE UPON RECEIPT

Personal & Confidential
Mark Collin
UNITIL CORPORATION
6 LIBERTY LANE, WEST
HAMPTON NH 03842

Please Remit To:
RHI Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Line	Employee Name	Week-Ended	"Report-To" Supervisor	Qty	UOM	Bill Rate	Amount
1	Talaya, Robyn A	07/12/2002	Collin, Mark	40.00	HRS REG	\$ 56.00	\$ 2,240.00
Subtotal for Week-Ended: 07/12/2002				40.00	HRS		\$ 2,240.00

50% NHRIST
50% F&E Rate Cases — \$2,240 x 50%
= \$1,120 —

Gas 35% \$392
Electric 65% \$728

Invoice Subtotal:

\$ 2,240.00

TOTAL AMOUNT DUE :

\$ 2,240.00

Any questions regarding this invoice please call:
(900) 533-8435

For senior accounting and finance project professionals please call:
(781) 476-1000

Please detach and return this remittance stub with your payment.

Thank you for choosing RHI Management Resources!

RHI Management Resources
P.O. BOX 6248
Carol Stream IL 60197-6248

Customer Number	Invoice Number	Total Amount
261-000147-000	07750528	\$ 2,240.00

26100014700007750528002240005

Ref #37518

Unitil Service Corporation
Monthly Allocation of Time
July-02

Total Finance	11,925.01	% Charged To Co's	
Finance-NH	7,870.51	CECO	10%
Finance-MA	4,054.50	E&H	11%
Accounting-NH	<u>5,856.25</u>	UPC	79%
	17,781.26		

This entry is to charge back each company their portion of temp time associated with NH restructuring and the MA rate cases.

			DR	CR
CECO	Def'd NH Restr Costs	10-20-00-00-186-17-00	1,372.68	
	A/P Assoc Co's	10-20-00-00-234-01-00		(1,372.68)
E&H	Def'd NH Restr Costs	11-20-00-00-186-17-00	1,509.94	
	A/P Assoc Co's	11-20-00-00-234-01-00		(1,509.94)
UPC	Outside Services-NH Restr	13-20-08-00-923-04-00	10,844.14	
	A/P Assoc Co's	13-20-00-00-234-01-00		(10,844.14)
FGE	Gas Rate Case 2002	20-00-00-00-186-71-00	2,027.25	
	Elec Rate Case 2002	20-00-00-00-186-72-00	2,027.25	
	A/P Assoc Co's	20-00-00-00-234-01-00		(4,054.50)
USC	A/R Assoc Co's CECO	12-30-00-00-146-01-00	1,372.68	
	A/R Assoc Co's E&H	12-30-00-00-146-02-00	1,509.94	
	A/R Assoc Co's UPC	12-30-00-00-146-04-00	10,844.14	
	A/R Assoc Co's FGE	12-30-00-00-146-03-00	4,054.50	
	Sal & Wages Finance	12-30-08-00-920-01-00		(11,925.01)
	Sal & Wages Accounting	12-30-10-00-920-01-00		(5,856.25)